

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 53/2018-State Tax

Dated: 9th October, 2018

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Sikkim Goods and Services Tax (Eleventh Amendment) Rules, 2018.
(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.
2. In the Sikkim Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Sikkim, Department of Finance, Revenue & Expenditure, notification No. 48/2017-State Tax, dated the 18th October, 2017, published in the Gazette of Sikkim, or notification No. 40/2017-State Tax (Rate) dated the 23rd October, 2017, published in the Gazette of Sikkim, or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017."

**Dipa Basnet
Secretary**

**Finance, Revenue & Expenditure Deptt.
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